

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX APPLICATION No 79 of 1997

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI and  
MR.JUSTICE A.R.DAVE

- =====
1. Whether Reporters of Local Papers may be allowed to see the judgements?
  2. To be referred to the Reporter or not?
  3. Whether Their Lordships wish to see the fair copy of the judgement?
  4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
  5. Whether it is to be circulated to the Civil Judge?

-----  
COMMISSIONER OF INCOME-TAX

Versus

M/S.CROWN PRODUCTS

-----  
Appearance:

MR MIHIR JOSHI for Petitioner  
MR NR DIVETIA for Respondent No. 1

-----  
CORAM : MR.JUSTICE R.K.ABICHANDANI and  
MR.JUSTICE A.R.DAVE

Date of decision: 22/12/97

ORAL JUDGEMENT (Per R.K.Abichandani,J.)

Heard both the sides. The following question of law arises for our opinion:-

"Whether, the appellate Tribunal is right in law and on facts in confirming the order made by the

CIT (A) allowing the assessee's claim for depreciation and investment allowance at the higher rate on proportionate basis when the provisions to Rule 5 had been deleted with effect from 2.4.1987?"

The Tribunal is therefore, directed to furnish statement of case in respect of the aforesaid question. Rule is made absolute accordingly with no order as to costs.

----

\*/Mohandas